



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Stacy Setzer **Phone #:** (406) 570-2739

(Signature)

(Date)

Chair, Board of Trustees: Laurie Schmidlin

(Signature)

(Date)

County Superintendant Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Quicken

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	Deferred Maintenance & Energy Efficiency	STATE	CIDM	NA
007	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	4120	84.358A
010	Donations	LOCAL	VEC	
011	MSSA Sub Reimbursement	STATE	MSSA	
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4300	84.367
031	Title I Improving Basic Programs	FEDERAL	4200	84.010A

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,227.49	(3,662.93)	99,081.71	279.37
02	Taxes Receivable - Real and Personal (120-149)	366.64	99.72		
03	Taxes Receivable - Protested (150-159)	983.81	79.60	43.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,577.94	(3,483.61)	99,125.19	279.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,350.45	179.32	43.48	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,500.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	26,727.49	(3,662.93)	99,081.71	279.37
52	TOTAL FUND BALANCE/EQUITY	31,227.49	(3,662.93)	99,081.71	279.37
53	TOTAL LIABILITIES AND FUND BALANCE	32,577.94	(3,483.61)	99,125.19	279.37

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.04	1,832.48	19,888.71	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20.04	1,832.48	19,888.71	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	20.04	1,832.48	19,888.71	
52	TOTAL FUND BALANCE/EQUITY	20.04	1,832.48	19,888.71	
53	TOTAL LIABILITIES AND FUND BALANCE	20.04	1,832.48	19,888.71	

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,757.82	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,757.82	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,757.82	
52	TOTAL FUND BALANCE/EQUITY			4,757.82	
53	TOTAL LIABILITIES AND FUND BALANCE			4,757.82	

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	496.85			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	496.85			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	496.85			
52	TOTAL FUND BALANCE/EQUITY	496.85			
53	TOTAL LIABILITIES AND FUND BALANCE	496.85			

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	898.48	4,243.23		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	898.48	4,243.23		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	898.48	4,243.23		
52	TOTAL FUND BALANCE/EQUITY	898.48	4,243.23		
53	TOTAL LIABILITIES AND FUND BALANCE	898.48	4,243.23		

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,807.31		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		15,807.31		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		15,807.31		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		15,807.31		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		15,807.31		



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	16,335.38	21,826.54
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	93.18	0.15
1190	Penalties and Interest on Taxes	10.62	37.45
1900	Other Revenue from Local Sources	1,426.84	1,296.69
3110	Direct State Aid	43,571.33	43,861.79
3111	Quality Educator	3,042.00	6,226.00
3112	At Risk Student	859.46	816.28
3113	Indian Education For All	224.40	187.92
3115	State Spec Ed Allowable Cost Pymt to Districts	1,065.75	1,058.40
3116	Data For Achievement	165.00	180.00
3118	Natural Resource Development	310.51	492.41
3444	State School Block Grant	9,052.98	9,052.98
3445	State Combined Fund School Block Grant	832.31	832.31
3446	SB96 Block Grant Reimbursement	93.93	0.00
6100	Material Prior Period Revenue Adjustments	2,781.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,865.58	85,868.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	52,129.39	36,831.85
			2XX Personal Services - Employee Benefits	537.97	259.71
			5XX Other Purchased Services	1,164.00	2,838.81
			6XX Supplies and Materials	1,502.24	3,254.21
			7XX Property and Equipment Acquisition	0.00	2,122.38
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	6,600.00	7,793.00
			2XX Personal Services - Employee Benefits	52.06	0.00
			3XX Purchased Professional and Technical Services	1,000.00	0.00
			5XX Other Purchased Services	1,439.72	455.38
			6XX Supplies and Materials	139.42	334.60
			810 Dues and Fees	780.94	892.06
		25XX	Support Services - Business		
			5XX Other Purchased Services	4,999.00	4,999.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	7,685.04	8,303.26
			2XX Personal Services - Employee Benefits	485.91	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			4XX Purchased Property Services	4,470.84	7,026.37	
		4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	2,500.00	
			6XX Supplies and Materials	0.00	2,000.00	
	280 Special Education - Local and State					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,534.68	1,524.09	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>84,521.21</u>	<u>81,134.72</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					21,993.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,868.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,134.72	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	4,500.00	Less Last Year	0.00 (4b)	4,500.00	
					4,500.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,227.49	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,474.99	6,928.96
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10.92	0.01
	1190 Penalties and Interest on Taxes	1.55	10.89
	2220 County On-Schedule Trans Reimb	5,817.22	4,029.27
	3210 State On-Schedule Trans Reimb	5,817.23	4,029.29
	3444 State School Block Grant	172.49	172.49
	3446 SB96 Block Grant Reimbursement	10.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,304.50	15,170.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	10,674.97	11,045.14
			2XX Personal Services - Employee Benefits	924.20	0.00
			4XX Purchased Property Services	1,274.75	108.00
			5XX Other Purchased Services	1,975.45	2,252.56
			6XX Supplies and Materials	1,791.40	2,206.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,640.77	15,612.35

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	-3,221.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,170.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,612.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-3,662.93	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	164.09	163.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		164.09	163.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					98,918.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					163.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					99,081.71	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1613 Special Milk Program	0.00	235.79	
	4550 Federal Child Nutrition	84.77	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		84.77	235.79	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			6XX	Supplies and Materials	
				99.60	365.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99.60	365.95

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						409.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						235.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						365.95 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						279.37 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	14,000.00	9,593.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,000.00</u>	<u>9,593.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,076.40	6,295.38
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,208.62	1,257.65
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,358.83	1,406.26
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,741.21	1,656.47
	280 Special Education - Local and State				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	151.76
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	151.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,536.82</u>	<u>10,767.52</u>

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	3,006.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,593.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,767.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,832.48	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
007	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,017.07
	6100 Material Prior Period Revenue Adjustments	1,551.09
010	Donations	
	1920 Contributions/Donations from Private Sources	545.00
011	MSSA Sub Reimbursement	
	1950 Services Provided Other School Districts or Coops	300.00
014	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,224.00
031	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	406.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,043.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
007	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			1XX Personal Services - Salaries		2,333.22
			6XX Supplies and Materials		4,951.18
			810 Dues and Fees		787.00
			007 Subtotal		8,071.40
011	MSSA Sub Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		309.97
			011 Subtotal		309.97
014	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		281.75
		221X Improvement of Instruction Services			
			810 Dues and Fees		963.00
			014 Subtotal		1,244.75
031	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		21XX Support Services - Students			
			1XX Personal Services - Salaries		335.81



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		303.50
			8XX Other Expenditures		102.60
			031 Subtotal		741.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,368.03

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					12,213.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,043.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,368.03 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,888.71 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,568.16	8,071.40	7,496.76
010 Donations	545.00	0.00	545.00
011 MSSA Sub Reimbursement	300.00	309.97	-9.97
014 Title II, Part A, Teacher/Principal Train/Recruit	1,224.00	1,244.75	-20.75
031 Title I Improving Basic Programs	406.00	741.91	-335.91
Total	18,043.16	10,368.03	7,675.13



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	0.00	675.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>675.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					4,082.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					675.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,757.82	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	2114 County Metal Mines License Taxes	132.23	364.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>132.23</u>	<u>364.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					132.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					364.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					496.85	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	97.64	98.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>97.64</u>	<u>98.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		7XX Property and Equipment Acquisition		15.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15.99</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	799.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	898.48	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1925 Innovative Education Payment	0.00	0.52
	3290 State - Other State Grants	155.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		155.89	0.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	67.76	0.00
		21XX	Support Services - Students		
			5XX Other Purchased Services	80.89	0.00
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	50.00	0.00
			6XX Supplies and Materials	98.00	0.00
			8XX Other Expenditures	109.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				405.83	0.00

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					4,242.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,243.23 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	50,217.38	35,602.75
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	222.48	2,278.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	34.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	4,119.21	3,489.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,058.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,058.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	352.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,524.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,524.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,524.09	0.00	0.00	0.00	0.00
Totals			1,524.09	0.00	0.00	0.00	0.00

1,524.09

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	840.00	0.00	0.00	0.00	840.00
Buildings	154,904.60	0.00	0.00	0.00	154,904.60
Machinery and Equipment	6,000.00	0.00	0.00	0.00	6,000.00
Totals at Historical Cost	161,744.60	0.00	0.00	0.00	161,744.60
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	161,744.60	0.00	0.00	0.00	161,744.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem



Trustees' Financial Summary

FY2015-16

Submit ID: 0003-99841601

01 Beaverhead County

0003 Grant Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	27,400.07	2,539.00	0.00	29,939.07
Net Pension - TRS	66,660.00	8,383.00	0.00	75,043.00